

CERTIFICATION OF FINANCIAL REPORT

FOR GOVERNMENTAL ENTITIES WITH REVENUES OR EXPENDITURES
LESS THAN \$100,000.

We certify that the following schedules properly present the financial operations of the

Sevier County Special Service #2 District for the

fiscal year ended Dec 31, 2005.

[Signature]
Board Chairman

12/21/06
Date

Phone No.

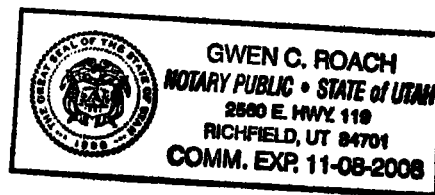
[Signature]
Budget Officer

10-26-06
Date

897-0454
Phone No.

Subscribed and sworn to this 26
day of October, 2006.

Gwen C. Roach
(Notary Public)



One original copy of this financial report must be kept by the entity at its offices and available for public inspection.

One original copy of this financial report must be sent to:

State Auditor's Office
Utah State Capitol Complex E310
PO Box 142310
Salt Lake City, UT 84114

no later than six (6) months after the end of the fiscal year.

Name of District: Sevier County Special Service District #2
Statement of Revenues, Expenditures/Expenses and Changes in Fund Balance/Equity
For the fiscal year ended December 31, 2005
For Entities with Total Revenues or Expenditures/Expenses less than \$100,000

	General Fund		Spec. Rev., Debt Services, Capital Proj., Cemetery PC		Enterprise Fund
	Budget	Actual	Budget	Actual	Actual
Revenues:					
Taxes: Property Tax					
Other Taxes					
Fee in Lieu of Taxes					
Charges for services					
Interest income	\$ 500.00	\$ 2,023.45			
Other miscellaneous: Mineral Lease	\$ 27,500.00	\$ 29,582.00			
Total Revenue	\$ 28,000.00	\$ 31,605.45			
Expenditures/Expenses:					
General Government:					
Salaries and wages					
Other operating expenses	\$ 27,345.00	\$ 10,267.92			
Enterprise fund expenses:					
Salaries and wages					
Operating expenses					
Depreciation expense					
Capital outlay					
Debt Service					
Total Expenditures/Expenses	\$ 27,345.00	\$ 10,267.92			
Excess of rev. over(under) expdtrs./exp.	\$ 655.00	\$ 21,347.53			
Transfers from other funds	\$ -	\$ -			
Transfers to other funds	\$ 76,000.00	\$ (76,000.00)			
Excess of revenues and transfers over					
(under) expenditures/expenses	\$ (74,345.00)	\$ (53,652.47)	\$ -	\$ 76,000.00	
Beginning fund balance/equity	\$ 81,295.60	\$ 81,295.60	\$ -	\$ -	
Ending fund balance/equity	\$ 6,950.60	\$ 27,643.13	\$ 75,000.00	\$ 75,000.00	

Name of District: Sevier County Special Service District #2
Balance Sheet/Statement of Net Assets
For the fiscal year ended December 31, 2005
For Entities with Total Revenues or Expenditures less than \$100,000

	General Fund	Other Governmental (Spec. Rev., Debt Svs Cap Proj., Cem PC)	Reconciling Items Capital Assets & LT Debt	Total Governmental Activities	Business-type Activities Enterprise Fund
Assets					
Cash and cash equivalents	\$ 27,643.00	\$ 75,000.00		\$ 102,643.00	
Investments	\$ -	\$ -		\$ -	
Receivables	\$ -	\$ -		\$ -	
Capital Assets					
Land					
Building					
Improvements other than buildings					
Equipment					
Infrastructure					
Construction in Progress					
Other:	\$ -	\$ -		\$ -	
Total Assets	\$ 27,643.00	\$ 75,000.00		\$ 102,643.00	
Liabilities					
Accounts Payable	\$ -	\$ -		\$ -	
Interest Payable	\$ -	\$ -		\$ -	
Unearned Revenue	\$ -	\$ -		\$ -	
Non-current Liabilities:					
Due within one year	\$ -	\$ -		\$ -	
Due in more than one year					
Total Liabilities	\$ -	\$ -		\$ -	
Fund Balance					
Reserved for:					
Unreserved	\$ 27,643.00	\$ 75,000.00		\$ 102,643.00	
Total Fund Balance	\$ 27,643.00	\$ 75,000.00		\$ 102,643.00	
Net Assets					
Invested in capital assets net of related debt					
Restricted					
Unrestricted					
Total net assets	\$ 27,643.00	\$ 75,000.00		\$ 102,643.00	